

California Adjustments — 2005 Nonresidents or Part-Year Residents

CA (540NR)

Important: Attach this schedule directly behind Long Form 540NR, Side 2.

Name(s) as shown on return

Social security number

Part I Residency Information. You must complete all lines that apply to you and your spouse.**During 2005:**

	Yourself	Spouse
1 a I was domiciled in (enter state or country)	1200	1210
b I was in the military and stationed in (enter state or country)	1220	1230
2 I became a California resident (enter the state of prior residence and date of move)	1240	1250
3 I became a nonresident (enter new state of residence and date of move)	1260	1270
4 I was a nonresident of California the entire year (enter state or country of residence)	1280	1290
5 The number of days I spent in California (for any purpose) is:	1300	1310
6 I owned a home/property in California (enter "Yes" or "No")	1320	1330

Before 2005:

7 I was a California resident for the period of (enter dates)	1340	1350
8 I entered California on (enter date)	1360	1370
9 I left California on (enter date)	1380	1390

Part II Income Adjustment Schedule**Section A — Income**

	A Federal Amounts (taxable amounts from your federal return)	B Subtractions See instructions (difference between CA & federal law)	C Additions See instructions (difference between CA & federal law)	D Total Amounts Using CA Law As If You Were a CA Resident (subtract col. B from col. A; add col. C to the result)	E CA Amounts (income earned or received as a CA resident and income earned or received from CA sources as a nonresident)
0005					
7 Wages, salaries, tips, etc. See instructions before making an entry in column B or C	7 0010	0020	0030	0032	0034
8 Taxable interest income	8 0040	0050	0060	0062	0064
9 (a) Ordinary dividends. See instructions. (b) 0096	9(a) 0070	0080	0090	0092	0094
10 Taxable refunds, credits, or offsets of state and local income taxes. Enter the same amount in column A and column B	10 0100	0110			
11 Alimony received. See instructions	11 0120		0130	0132	0134
12 Business income or (loss)	12 0140	0150	0160	0162	0164
13 Capital gain or (loss). See instructions.	13 0170	0180	0190	0192	0194
14 Other gains or (losses)	14 0200	0210	0220	0222	0224
15 Total IRA distributions. See instructions. (a) 0230	15(b) 0240	0250	0260	0262	0264
16 Total pensions and annuities. See instructions. (a) 0270	16(b) 0280	0290	0300	0302	0304
17 Rental real estate, royalties, partnerships, S corporations, trusts, etc.	17 0310	0320	0330	0332	0334
18 Farm income or (loss)	18 0340	0350	0360	0362	0364
19 Unemployment compensation	19 0370	0380			
20 Social security benefits. (a) 0390 20(b) 0400	0410				
21 Other income. a California lottery winnings b Disaster loss carryover from FTB 3805V c Federal NOL (Form 1040, line 21) d NOL carryover from FTB 3805V e NOL from FTB 3805D, FTB 3805Z, FTB 3806, FTB 3807, or FTB 3809 f Other (describe) *0500 +0510 +0520 0530 0540 0550	21 0420	a 0430 b 0440 c 0450 d 0460 e 0480 f 0570	a 0450 b 0582 c 0584 d 0580	21 0582	21 0584
22 a Total: Combine line 7 through line 21 in each column. Continue to Side 2	22a 0590	0600	0610	0612	0614

Income Adjustment Schedule

Section B — Adjustments to Income

	A	B	C	D	E
	Federal Amounts (taxable amounts from your federal return)	Subtractions See instructions (difference between CA & federal law)	Additions See instructions (difference between CA & federal law)	Total Amounts Using CA Law As If You Were a CA Resident (subtract column B from column A; add column C to the result)	CA Amounts (income earned or received as a CA resident and income earned or received from CA sources as a nonresident)
22 b Enter totals from Schedule CA (540NR), Side 1, line 22a, column A through column E . . . 22b	0615	0616	0617	0618	0619
23 Educator expenses 23	0620	0621		0622	0623
24 Certain business expenses of reservists, performing artists, and fee-basis government officials 24	0636	0637	0635	0638	0639
25 Health savings account deduction 25	0660	0662		0664	0666
26 Moving expenses 26	0680			0692	0694
27 One-half of self-employment tax 27	0700			0772	0774
28 Self-employed SEP, SIMPLE, and qualified plans 28	0910			0912	0914
29 Self-employed health insurance deduction 29	0780	0782	0784	0792	0794
30 Penalty on early withdrawal of savings 30	0940			0942	0944
31 a Alimony paid. b Enter recipient's: SSN *0960 31a	0950		0955	0956	0957
Last name +0970 +0975 31a	0624			0626	0628
32 IRA deduction 32	0630	0631		0632	0634
33 Student loan interest deduction 33	0640	0642		0644	0646
34 Tuition and fees deduction 34	0650	0651		0653	0654
35 Domestic production activities deduction 35					
36 Add line 23 through line 35 in each column, A through E *0980 +0990 36	0993	0995	1000	1002	1004
37 Total. Subtract line 36 from line 22b in each column, A through E. See instructions. 37	1010	1020	1030	1032	1034

Part III Adjustments to Federal Itemized Deductions

38 Federal itemized deductions. Add the amounts on federal Schedule A (Form 1040), lines 4, 9, 14, 18, 19, 26, and 27 (or Schedule A (Form 1040NR), lines 3, 7, 8, 15, and 16) 38	1040
39 Enter total of federal Schedule A (Form 1040), line 5 State Disability Insurance and (state and local income tax or general sales tax) and line 8 (foreign taxes only). See instructions 39	1050
40 Subtract line 39 from line 38 40	1060
41 Other adjustments including California lottery losses. See instructions. Specify *1070 41	+1080
42 Combine line 40 and line 41 42	1090
43 Is your federal AGI (Long Form 540NR, line 13) more than the amount shown below for your filing status? Single or married filing separately \$143,839 Head of household \$215,762 Married filing jointly or qualifying widow(er) \$287,682 No. Transfer the amount on line 42 to line 43. Yes. Complete the Itemized Deductions Worksheet in the instructions for Schedule CA (540NR), line 43 43	1110
44 Enter the larger of the amount on line 43 or your standard deduction listed below Single or married filing separately \$3,254 Married filing jointly, head of household, or qualifying widow(er) \$6,508 44	1120

Part IV California Taxable Income

45 California AGI. Enter your California AGI from line 37, column E 45	1130
46 Enter your deductions from line 44 46	1140
47 Deduction percentage. Divide line 37, column E by line 37, column D. Carry the decimal to four places. If the result is greater than 1.0000, enter 1.0000. If less than zero, enter -0- 47	1150
48 California Itemized/Standard Deductions. Multiply line 46 by the percentage on line 47 48	1160
49 California Taxable Income. Subtract line 48 from line 45. Transfer this amount to Long Form 540NR, line 22. If less than zero, enter -0- 49	1170